Exhibit L

U.S. OIL TRADING, LLC

RMK 700 983 12.4 216° -6 2.740 % <0.05 886.00 THIS FUEL OIL COMPLIES WITH REGULATION 14 (1) OR (4) (a) AND REGULATION 18 (1) OF MARPOL ANNEX VI. REPRESENTATIVE SAMPLES TAKEN AND RETAINED BY SAMPLES DELIVERED TO BARGE BY THIS SECTION TO BE COMPLETED BY BARGE COMPANY REPRESENTATIVE QUANTITY** GRADE: RMK 700 GRADE: MGO GRADE: F/C Total Gross Barrels Delivered by Barge (17829.12) 0.00 0.00 Temp. and Grav. Conversion Factor 0.9629 Total Net Barrels -17167.66 0.00 0.00 Conversion Factor - Bible/ M. Ton 0.15612 Metric Tons Delivered -2680.22 0.00 0.00 CONVERSION TO TIME ALL FAST TO VESSEL OCTOBER 19 CONTROL OF SAMPLES AND USE TAX & AIR POLLUTION REGULATION FROM SALES AND USE TAX & AIR POLLUTION REGULATION: The shippor vessel to which this product is delivered is engaged in poeting as a private or commence arrier by water in interstate or foreign commence. The recipient certifies that the product purchased under his receipt is for use in connection with the business of operating as a private or common certier by water in interstate or foreign commence. The recipient certifies that it in business of operating as a private or common certier by water in interstate or foreign commence.	EUMINUM PPM
TACOMA, WA 98401-2255 (253) 383-1651 DELIVERY LOCATION (INCLUDE TERMINAL OR DOOK NAME) WUT PRODUCT GRADE DERINTY APPLIESH POUR POINT SULPUR BSSW VISCOSITY VANADIUM A PMC F DEGREES C WT% VOL% CET & 50C PPM A A RMK 700 983 12.4 216° -6 2.74096 <0.05 686.00 THIS FUEL OIL COMPLIES WITH REGULATION 14 (1) OR (4) (6) AND REGULATION 18 (1) OF MARPOL ANNEX VI. REPRESENTATIVE SAMPLES TAKEN AND RETAINED BY PHYSICAL PROPERTY TEST RESULTS LISTED BY THIS SECTION TO BE COMPLETED BY BARDE DELIVERED TO BARCE BY THIS SECTION TO BE COMPLETED BY BARDE COMPANY REPRESENTATIVE QUANTITY* GRADE: RMK 700 GRADE: MGO GRADE: F/C Total Gross Barrels Delivered By Berge (17829.12) 0.00 0.00 Temp. and Grav. Conversion Factor O.9829 Total Not Barrels -17167.66 0.00 0.00 Conversion Factor - Boiler M. Ton 0.15612 Metric Trons Delivered -2680.22 0.00 Conversion Factor - Boiler M. Ton O.15612 DATE AND TIME PINISHED TO VESSEL OCTOBER 29, 2014 7.25 October 29, 2014 CERTIFICATION OF EXPORT, Vessel certifies that it intends to use product delivered in barge at U.S. Off's terminal for burkers on a voyage leaving this U.S. Por. EXEMPTION FROM SALES AND USE TAX & AIR POLLUTION REQULATION. The shippor vessel to which this product is delivered is engaged in operating as a private or common carrier by water in interaction or foreign common car. The recipient certifies that the product purchased under this receipt is for use as private or common carrier by water in interaction or foreign common car. The recipient certifies that the product purchased under this receipt is for use as private or common carrier by water in interaction or common carrier by water in in	PPM
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REMARKS: fication by analysis of ves	sel s
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** ERRORS MADE BY THE BARGEMAN AND CORRECTED BY THE BARGING COMPANY WILL APPEAR AS CORRECTIONS ON THE WHITE COP	Y ONLY.
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BARDE COMPANY REPRESENTATIVE: By COPTOIN (BARDE CO. REPRESENTATIVE) (DATE) (DATE)	
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